

EXHIBIT D

SUMMARY OF COMPENSATION REQUESTED BY PROJECT CATEGORY

EXHIBIT D-1

SUMMARY OF COMPENSATION REQUESTED BY PROJECT CATEGORY AS COMPARED TO BUDGET

U.S. Trustee Task Code and Project Category	Hours Budgeted					Hours Billed				
	June 2021	July 2021	August 2021	September 2021	Total	June 2021	July 2021	August 2021	September 2021	Total
B110 Case Administration	50	50	30	25	155	4.80	6.80	8.60	12.30	32.50
B112 General Creditor Inquiries	5	5	5	5	20	0.40	0.30	0.70	4.20	5.60
B113 Pleadings Review	30	30	20	20	100	15.20	12.20	10.80	8.60	46.80
B120 Asset Analysis and Recovery	2	2	2	1	7	0.00	0.00	0.00	0.00	0.00
B130 Asset Disposition	5	5	5	1	16	0.00	0.00	0.00	0.00	0.00
B140 Relief from Stay / Adequate Protection Proceedings	25	25	15	10	75	1.10	0.80	0.00	0.00	1.90
B150 Meetings of Creditors' Committee and Communications with Creditors	75	100	75	75	325	162.10	78.90	113.30	77.70	432.00
B155 Court Hearings (including Preparation for Court Hearings)	30	30	10	15	85	6.40	48.30	9.00	4.00	67.70
B160 Employment / Fee Applications (Paul Hastings)	25	25	20	25	95	29.70	48.60	7.60	27.90	113.80
B161 Budgeting (Case)	2	2	1	1	6	0.20	0.60	0.60	0.40	1.80
B165 Employment / Fee Applications (Other Professionals)	5	5	2	4	16	0.10	7.90	0.30	24.30	32.60
B170 Fee and Employment Objections	2	2	2	2	8	0.00	0.00	0.00	0.00	0.00

U.S. Trustee Task Code and Project Category	Hours Budgeted					Hours Billed				
	June 2021	July 2021	August 2021	September 2021	Total	June 2021	July 2021	August 2021	September 2021	Total
B180 Avoidance Action Analysis	10	10	15	15	50	0.00	0.00	0.00	0.00	0.00
B185 Assumption / Rejection of Leases and Contracts	5	5	2	2	14	0.80	0.30	0.00	0.00	1.10
B190 Other Contested Matters (including GDB restructuring)	10	10	5	5	30	0.00	6.90	0.00	0.00	6.90
B191 General Litigation	50	50	20	20	140	23.20	18.60	27.90	21.20	90.90
B195 Non-Working Travel ¹	0	0	0	0	0	0.00	0.00	0.00	14.80	14.80
B210 Debtors' Financial Information and Operations/Fiscal Plan	10	10	0	0	20	0.00	0.00	0.00	0.20	0.20
B220 Employee Benefits / Pensions	0	0	0	0	0	0.80	0.30	0.00	0.00	1.10
B222 Union Issues	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
B230 Financing / Cash Collections	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
B231 Security Document Analysis	1	1	0	0	2	0.00	0.00	0.00	0.00	0.00
B240 Tax Issues	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
B260 Meetings of and Communications with Debtors/Oversight Board	5	5	2	2	14	0.00	0.00	0.00	0.00	0.00
B261 Investigations	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00

¹ The firm charges one-half a timekeeper's normal billing rate for any time incurred on account of non-working travel.

U.S. Trustee Task Code and Project Category	Hours Budgeted					Hours Billed				
	June 2021	July 2021	August 2021	September 2021	Total	June 2021	July 2021	August 2021	September 2021	Total
B310 Claims Administration and Objections	50	100	20	50	220	66.90	11.20	24.00	7.20	109.30
B320 Plan and Disclosure Statement	600	800	150	50	1600	607.80	256.90	6.10	68.40	939.20
B420 Restructurings	20	10	10	10	50		4.80	0.50		5.30
TOTAL HOURS	1017	1282	411	338	3048	918.70	503.10	209.40	271.20	1902.40
TOTAL FEES	\$1,089,207.00²	\$1,347,382.00	\$433,194.00	\$283,244.00	\$3,153,027.00	\$970,614.00	\$535,468.00	\$196,560.50	\$247,625.50	\$1,950,268.00
MINUS 20% REDUCTION³	(\$217,841.40)	(\$269,476.40)	(\$86,638.80)	(\$56,648.80)	(\$630,605.40)	(\$194,122.80)	(\$107,093.60)	(\$39,312.10)	(\$49,525.10)	(\$390,053.60)
TOTAL FEES (NET OF REDUCTION)	\$871,365.60	\$1,077,905.60	\$346,555.20	\$226,595.20	\$2,522,421.60	\$776,491.20	\$428,374.40	\$157,248.40	\$198,100.40	\$1,560,214.40

² The Total Estimated Fees are calculated based on a blended hourly rate of \$1071, \$1051, \$1054, and \$1048 for the Paul Hastings attorneys who are expected to work on this matter in June, July, August, and September, respectively. The impact of the agreed-upon 20% end of the case write-off on the blended hourly rate cannot be calculated at this time. However, for illustrative purposes only, the blended hourly rate, after accounting for the 20% reduction, would be approximately \$857, \$841, \$843, and \$838, respectively.

**SUMMARY OF COMPENSATION REQUESTED AS COMPARED TO SUB-BUDGETS FOR MATTERS JOINTLY
PURSUED BY OVERSIGHT BOARD AND COMMITTEE**

U.S. Trustee Task Code and Project Category	Hours Budgeted					Hours Billed				
	June 2021	July 2021	August 2021	September 2021	Total	June 2021	July 2021	August 2021	September 2021	Total
Omnibus Claims Objection										
B310 Claims Administration and Objections	0	0	0	0	0	0	0	0	0	0
GO Lien Challenges										
B191 General Litigation	0	0	0	0	0	0	0	0	0	0
Garden Variety Avoidance Actions										
B191 General Litigation	20	20	20	20	80	23.2	18.6	27.9	21.2	90.9
Stayed Co-Plaintiff Adversary Proceedings										
B191 General Litigation	0	0	0	0	0	0	0	0		0
ERS Lien Adversary Proceedings										
B191 General Litigation	0	0	0	0	0	0	0	0		0
TOTAL HOURS	20	20	20	20	80	23.2	18.6	27.9	21.2	90.9

**FURTHER BREAKDOWN OF COMPENSATION REQUESTED
BY PROJECT CATEGORY AND BY MATTER¹**

Official Committee of Unsecured Creditors of Commonwealth of PR (Matter ID 00002)

U.S. Trustee Task Code and Project Category	Hours Billed	Fees Sought
B110 Case Administration	30.50	\$15,509.50
B113 Pleadings Review	46.80	\$22,035.50
B140 Relief from Stay / Adequate Protection Proceedings	1.90	\$2,182.50
B150 Meetings of and Communications with Creditors	302.80	\$255,609.50
B155 Court Hearings	67.20	\$82,419.50
B160 Employment / Fee Applications (Paul Hastings)	113.80	\$101,220.00
B161 Budgeting (Case)	1.80	\$2,430.00
B165 Employment / Fee Applications (Other Professionals)	32.60	\$15,705.00
B170 Fee/Employment Objections	0.00	\$0.00
B185 Assumptions/Rejection of Leases and Contracts	0.80	\$1,011.00
B190 Other Contested Matters	6.90	\$7,703.00
B310 Claims Administration and Objections	94.40	\$98,187.50
B320 Plan and Disclosure Statement (including Business Plan)	788.30	\$806,323.50
TOTAL	1,487.80	\$1,410,336.50

Communications with Creditors (other than Committee Members) / Website (Matter ID 00004)

U.S. Trustee Task Code and Project Category	Hours Billed	Fees Sought
B112 General Creditor Inquiries	5.60	\$6,183.00
B150 Meetings of and Communications with Creditors	34.10	\$38,436.00
B195 Non-Working Travel	14.80	\$8,103.00
TOTAL	54.50	\$52,722.00

¹ The fees set forth on this Exhibit D-1 do **not** take into account Paul Hastings' agreement to reduce its fees by an amount equal to 20% of its total case fees, with the precise fees to be waived to attain the 20% reduction to be designated by Paul Hastings (in its sole discretion) in connection with the final fee application process.

PREPA (Matter ID 00006)

U.S. Trustee Task Code and Project Category	Hours Billed	Fees Billed
B110 Case Administration	2.00	\$2,670.00
B150 Meetings of and Communications with Creditors	2.90	\$3,248.00
B155 Court Hearings	0.50	\$750.00
B185 Assumptions/Rejection of Leases and Contracts	0.30	\$405.00
B191 General Litigation	0.00	\$0.00
B310 Claims Administration and Objections	8.90	\$10,067.00
B420 Restructurings	5.30	\$4,698.50
TOTAL	19.90	\$21,838.50

(Matter ID 00007)

U.S. Trustee Task Code and Project Category	Hours Billed	Fees Sought
B210 Debtors' Financial Information and Operations/Fiscal Plan	0.20	\$270.00
B310 Claims Administration and Objections	0.20	\$270.00
TOTAL	0.40	\$540.00

ERS (Matter ID 00008)

U.S. Trustee Task Code and Project Category	Hours Billed	Fees Sought
B310 Claims Administration and Objections	5.80	\$4,963.50
TOTAL	5.80	\$4,963.50

Other Adversary Proceedings (Matter ID 00009)

U.S. Trustee Task Code and Project Category	Hours Billed	Fees Sought
B191 General Litigation	90.90	\$119,227.50
TOTAL	90.90	\$119,227.50

Mediation (Matter ID 00010)

U.S. Trustee Task Code and Project Category	Hours Billed	Fees Sought
B320 Plan and Disclosure Statement (including Business	150.90	\$222,300.50

Plan)		
TOTAL	150.90	\$222,300.50

Creditors Committee Meetings (Matter ID 00012)

U.S. Trustee Task Code and Project Category	Hours Billed	Fees Sought
B150 Meetings of and Communications with Creditors	92.20	\$118,339.50
TOTAL	92.20	\$118,339.50

EXHIBIT D-2

SUMMARY OF EXPENSE REIMBURSEMENTS REQUESTED BY CATEGORY

Category	Amount
Articles and Publications	\$53.76
Travel Expenses - Taxi / Ground Transportation	\$176.06
Court Call	\$770.00
Courier Services	\$406.75
Computer Search	\$9,076.64
In-house Black and White Reproduction Charges (17,118 copies at \$0.08 per page)	\$1,369.44
In-house Color Reproduction Charges (8,656 copies at \$0.25 per page)	\$2,164.00
Outside Professional Services	\$42,077.26
Court Reporting Services	\$6,656.15
Postage/Express Mail	\$1,192.09
TOTAL	\$63,942.15